



# Vehicle Property Assessment Fees

## Age-based Uniform Fee and 1.5 Percent Uniform Fee

### Utah State Tax Commission

#### Division of Motor Vehicles

210 North 1950 West  
Salt Lake City, Utah 84134  
(801) 297-7780  
1-800-368-8824  
[www.dmv.utah.gov](http://www.dmv.utah.gov)



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## General Information

Most Utah vehicles are subject to either an age-based uniform fee or a 1.5 percent uniform fee that must be paid before the vehicle can be registered in Utah. This pamphlet gives a brief explanation of the two fees and how they are calculated and collected. For a more complete description and legal definitions, refer to Utah Code Ann. §§41-1a-206, 41-1a-207, 59-2-103, 59-2-405, 59-2-405.1, 59-2-407, and Administrative Rules R884-24P-33, 60, and 61.

### Age-based Uniform Fee

The age-based uniform fee is determined by the age of the vehicle. Vehicles subject to the age-based uniform fee are:

1. passenger cars
2. light trucks, including sport utility vehicles
3. vans

### 1.5 Percent Uniform Fee

The 1.5 percent uniform fee is 1.5 percent multiplied by the taxable value of the vehicle. Vehicles subject to the 1.5 percent uniform fee are:

1. recreational vehicles, including motor homes, travel trailers, truck campers, boats, snowmobiles, personal watercraft, ATVs, and vehicles registered for off-road use
2. motorcycles
3. medium and heavy duty trucks
4. commercial trailers

- live in Utah for six months or more during a calendar year, even if they have a permanent home outside of Utah;
- work in Utah, unless it's seasonal work or they commute into Utah;
- declare themselves to be a resident of Utah in order to get a Utah driver's license or other privileges such as resident school tuition;
- operate a motor vehicle from an office or warehouse in Utah;
- operate a motor vehicle within Utah for intra-state transportation, except for seasonal work.

See Utah Code Ann. §41-1a-202.

## When Are the Fees Paid

The age-based uniform fee is paid every time the vehicle is registered, including the initial purchase, and at each subsequent renewal of registration.

The 1.5 percent uniform fee is paid at the time of registration and is due every year the vehicle is located in Utah, unless it is held as inventory by a dealer. This fee is based on the taxable value of the vehicle as of January 1 of the year for which it is being registered.

## Age-based Uniform Fee Schedule

Use the following schedule to determine the appropriate age-based uniform fee:

*Age of Vehicle	Age-Based Fee
Less than 3 years	\$150.00
3 to 5 years	\$110.00
6 to 8 years	\$80.00
9 to 11 years	\$50.00
12 or more years	\$10.00

\* The age of the vehicle is determined by subtracting the vehicle model year from the current calendar year.

## Who Pays the Fees

All individuals that are residents of Utah as well as businesses that operate a vehicle in Utah must pay **either** the age-based uniform fee or the 1.5 percent uniform fee, depending on the vehicle type. Individuals or businesses are considered to be residents of Utah, and must register their vehicles in Utah, if they:

- have a permanent home, or live (are domiciled) in Utah;

## Calculation of the 1.5 Percent Uniform Fee

The 1.5 percent uniform fee is calculated using the *Depreciated Cost New* (DCN) method. The taxable value of a vehicle is determined by multiplying the original *Manufacturer's Suggested Retail Price* (MSRP) of a vehicle by the *percent good factor* for the vehicle's model year. MSRP values are obtained from appraisal guides published by national organizations. The base model MSRP is used; this excludes the options you may have purchased with your vehicle. The percent good factor is a rate calculated and adopted by the Tax Commission and is derived from the average depreciation observed in vehicles.

### MSRP X Percent Good Factor = Taxable Value

The taxable value of the vehicle is then multiplied by the uniform rate of 1.5 percent to arrive at the uniform fee.

### Taxable Value X .015 = Uniform Fee

#### Example

Model Year: 1999

Make/Model: Winnebago Brave Motor Home

MSRP		\$59,602
Percent Good Factor	X	67%
Taxable Value (rounded to \$10)	=	\$39,930
Rate	X	1.5%
1.5 Percent Uniform Fee	=	\$598.95

## 1.5 Percent Uniform Fee Valuation Appeals

If a vehicle owner believes the value of his vehicle to be less than the value obtained by using the DCN valuation methodology, the value may be appealed to the county board of equalization. This appeal must be filed within 30 days of the mailing of the tax notice. As an alternative to an official appeal, an informal request for review may be made to the county assessor. This informal request does not constitute an appeal nor change the deadline for filing an appeal.

## Dealer Trade-Ins

### Age-based Uniform Fee

When a vehicle subject to the age-based uniform fee is traded in to a dealer, no age-based uniform fee is collected by the dealer from the owner. The age-based uniform fee will be collected at the time the vehicle is registered to a new owner.

### 1.5 Percent Uniform Fee

When a vehicle subject to the 1.5 percent uniform fee is traded in to a dealer and the 1.5 uniform fee is due, the dealer must collect the fee from the owner and pay it to the county assessor. "All tangible taxable property shall be assessed and taxed at a uniform and equal rate on the basis of its fair market value, **as valued on January 1 ...**" (Utah Code Ann. §59-2-103). January 1 of each year is considered the lien date. Section 41-1a-206 (1) (b) of the Utah Code indicates the tax or fee is a lien on real property sufficient to secure the payment of the tax or fee.

The following scenarios illustrate how dealers handle trade-ins for vehicles subject to the 1.5 percent uniform fee.

### • Trade-Ins – Utah Residents

When a Utah resident trades in a vehicle subject to the 1.5 percent uniform fee and the registration expires in the current calendar year, the dealer must collect the 1.5 percent uniform fee from the owner.

#### Example

Lien date	January 1, 2001
Trade-in date	March 15, 2001
Registration expires	October, 2001

#### 1.5 percent uniform fee is due at trade-in

When a Utah resident trades in a vehicle and the registration expires in the next calendar year, no additional 1.5 percent uniform fee is due for the current calendar year.

#### Example

Lien date	January 1, 2001
Trade-in date	March 15, 2001
Registration expires	February, 2002

#### No 1.5 percent uniform fee is due at trade-in

### • Trade-Ins – Move-ins From Out of State

When someone establishes residency in Utah after the January lien date and trades in a vehicle with a valid registration from another state, the dealer must collect the 1.5 percent uniform fee if the vehicle registration expires in the current calendar year.

#### Example

Lien date	January 1, 2001
Date of Utah residency	March 15, 2001
Registration expires	October, 2001

#### 1.5 percent uniform fee is due for entire year

If someone establishes residency in Utah during the current calendar year and trades in a vehicle with the registration expiring in the next calendar year, no additional 1.5 percent uniform fee is due for the current year.

#### Example

Lien date	January 1, 2001
Date of Utah residency	August 1, 2001
Registration expires	March, 2002

#### No 1.5 percent uniform fee is due

## New Residents

When a person or business establishes residency in Utah and brings a vehicle from out of state, they are required to pay the appropriate fee unless all property taxes or fees imposed by the state they moved from have been paid for the current year.